

Appl. No. 10/738,472

Examiner: Warren, Matthew E., Art Unit 2815

Supplemental amendment in response to the Office Action  
dated January 25, 2005Date: May 27, 2005  
Attorney Docket No. 10113491**AMENDMENTS TO THE SPECIFICATION**

Please replace the paragraph at page 6, line 3 with the following rewritten paragraph:

— In FIG. 3, a first insulating layer 130, such as an oxide-nitride (ON) layer, is conformably formed on the second conducting layer 124, sidewall of the trench 104, and the mask layer 102. The oxide layer of the ON layer is formed by thermal oxidation, and the thickness is 40 to 100Å, preferably 50Å. The nitride layer of the ON layer is formed by chemical vapor deposition (CVD), and the thickness is 1200 to 1500Å, preferably 1300Å. The first insulating layer 130 is anisotropically etched to form a spacer on the sidewall of the trench 104, and the first insulating layer 130 on the second conducting layer 124 and the mask layer 102 are removed. The trench 104 is filled with a second insulating layer 132, such as borophosphosilicate glass (BPSG), phosphosilicate glass (PSG), nondopedsilicate glass (NSG), or tetraethylorthosilicate (TEOS), by low pressure chemical vapor deposition (LPCVD). The second insulating layer 132 is recessed to leave a thickness of 200 to 400Å, preferably 50Å, and is surrounded by the first insulating layer 130. The first insulating layer 130 on the sidewall of the trench 104 above ~~is removed from the second insulating layer 132~~ is removed. A trench top insulating layer 134 consisting of the first insulating layer 130 and the second insulating layer 132 is formed to isolate the conducting wire 126 and a control gate 144.